

Exhibit J

APPLE PROCEDURE

PROCEDURE NAME: Corporate Minutes
PROCEDURE DATE: TBD
APPROVED BY: [CFO AND GENERAL COUNSEL]

DEFINITION:

Apple maintains minutes of meetings of the Board of Directors and Board Committees in the Corporate Minute Books. The minute books are the official record of Board and Committee meetings, and they are maintained indefinitely in a secure area within fireproof cabinets. The Apple Corporate Law Group is the custodian of the Corporate Minute Books.

PROCEDURE:

Before February 2007, Board and Committee meeting minutes were drafted by the Corporate Law Group following each meeting. Drafts intended for adoption were included in the materials sent to the Board or Committee before the next scheduled meeting for comment and approval at that next meeting. If the minutes were approved by the Board or Committee at the next scheduled meeting without changes, Apple's Secretary would sign the approved minutes. If the minutes required changes in response to comments from the Board or Committee, Apple's Secretary would revise the minutes and sign the revised version without recirculation to the Board or Committee, unless the Board or Committee had specifically requested otherwise.

In February 2007 the process for drafting, approving, and finalizing Board and Committee meeting minutes was revised. Internal Audit now receives a copy of the Board and Committee meeting materials that are circulated before a scheduled meeting, which includes all Board and Committee draft meeting minutes. Internal Audit retains exclusive control of and access to its copies of the draft materials in a secure area.

If the draft minutes are approved by the Board or Committee at the next scheduled meeting without changes, Apple's Secretary signs the approved minutes. If the Board or Committee requests changes to the draft minutes, the minutes are revised and prepared for further review and approval by the Board or Committee at the next meeting. Apple's Secretary does not sign the revised minutes until they have been re-circulated and approved by the Board or Committee. If changes were made to the minutes at the request of the Board or Committee, a marked copy of the minutes showing the changes made shall be provided to Internal Audit for safekeeping.

Internal Audit compares all signed minutes with its copy of the initial draft minutes and notes any discrepancies. Internal Audit reconciles the draft and final minutes before the final minutes are placed in the Corporate Minute Books. Internal Audit periodically conducts reviews of historic minutes compared to drafts maintained by Internal Audit to ensure the proper maintenance and integrity of Corporate minutes.

SPECIFIC CONTROL ACTIVITIES:

1. SEGREGATION OF DUTIES

- The Board or Committee reviews and approves draft minutes, and Apple's Secretary does not sign minutes or revised minutes until they have been circulated and approved by the Board or Committee.
- Internal Audit receives and retains a copy of Board and Committee meeting minutes and reconciles them with executed minutes.
- Internal Audit periodically conducts reviews of historic minutes compared to drafts maintained by Internal Audit to ensure the proper maintenance and integrity of Corporate minutes.

2. PROPER AUTHORIZATION & APPROVAL

- Draft minutes are approved by the Board or Committee.
- Revised minutes are prepared for further review and approval by the Board or Committee at the next meeting.
- Apple's Secretary does not sign minutes or revised minutes until they have been circulated and approved by the Board or Committee.

3. APPROPRIATE REVIEW & RECONCILIATION

- If changes are made to the minutes, a marked copy showing the changes made is provided to Internal Audit for safekeeping.
- Internal Audit receives and retains a copy of Board and Committee meeting minutes and reconciles them with signed minutes.
- Internal Audit periodically conducts reviews of historic minutes in the Corporate Minute Books compared to drafts maintained by Internal Audit to ensure the proper maintenance and integrity of Corporate minutes.

4. PHYSICAL & LOGICAL SECURITY OF ASSETS

- Corporate minutes are maintained indefinitely in a secure area within fireproof cabinets.
- The Corporate Law Group is the custodian of Corporate Minute Books.
- Internal Audit retains and maintains exclusive control of their draft materials in a locked secure area.

OWNERSHIP AND ACCOUNTABILITY:

The Corporate Law Group, Corporate Secretary, and Apple Internal Audit are responsible for maintaining and updating this process, and ensuring the control environment is maintained and control activities are in compliance with the procedures.